

HOUSE BILL 3442
By Lynn

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to food and formula for human
consumption.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(a), is amended by adding the following language as new, appropriately designated subdivisions:

(_) "Ingredient food" means a common ingredient used in preparing food for human consumption, including, but not limited to, salt, pepper, spices, sugar, flour; provided that ingredient food does not include any ingredient containing artificial sweeteners, artificial flavors, artificial colors or preservatives or any combination thereof; and

(_) "Whole food" means untreated food for human consumption, including, but not limited to, fresh, frozen or canned vegetables, fresh, frozen or canned fruit, pure juices, unprocessed meats, nuts, rice, coffee and tea; provided that whole food does not include any food containing artificial sweeteners, artificial flavors, artificial colors or preservatives or any combination thereof but may contain vitamin additives.

SECTION 2. Tennessee Code Annotated, Title 67, Chapter 6, Part 2, is amended by adding the following language as a new section:

Section 67-6-233. Notwithstanding §67-6-228 or any other provision of this part to the contrary, the retail sale of any whole food, ingredient food and baby formula for human consumption shall be taxed at the rate of five percent (5%) of each single article of whole food, ingredient food or baby formula.

SECTION 3. This act shall take effect July 1, 2006, the public welfare requiring it.